

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: July 16, 2010
To: Lee Holloway, Chairman, Milwaukee County Board of Supervisors
From: Jerome J. Heer, Director of Audits
Subject: 2009 Audit Reports (July 22, 2010 Finance and Audit Committee)

Enclosed are electronic files of the reports included in the 2009 County-wide audit packet. The auditors' opinions accompanying the reports were issued by Baker Tilly Virchow Krause, LLP (BT) and Coleman & Williams, LTD (CW) as indicated. Also enclosed is the Summary Observations document prepared by Baker Tilly Virchow Krause, LLP, outlining key aspects of the reports.

	<u>Report Title</u>	<u>Firm</u>	<u>Description</u>
a.)	2009 Comprehensive Annual Financial Report	BT	Compilation of annual financial statements, schedules, and supplementary information.
b.)	2009 Single Audit Report	CW	Schedules of expenditures of Federal and State awards and compliance reports.
c.)	PRELIMINARY* Employees' Retirement System (ERS) 2009 Annual Report of the Pension Board	BT	Annual financial statements, disclosures, and supplemental information.
d.)	General Mitchell International Airport Schedule of Passenger Facility Charges, Revenues and Expenses	CW	Schedule of PFC funds and compliance reports prepared in accordance with regulatory requirements.
e.)	Milwaukee County Paratransit and Transit System Database Reports	CW	Compliance reports and information prepared in accordance with regulatory requirements.
f.)	2009 Report on Internal Control	BT	Opportunities for strengthening internal controls and improving operating efficiency, including recommendations and responses.
g.)	Audit Communications Letter to Board of Supervisors	BT	Matters required by professional standards to be reported to the Finance & Audit Committee by Baker Tilly Virchow Krause, LLP.

*Report is subject to final review and approval by the Pension Board at it's meeting on July 21, 2010. The ERS Division will provide a website link to an electronic version of the final report to employees and retirees shortly thereafter.

We recommend referral of the report packet to the Finance and Audit Committee and that the Committee receive the reports and place them on file.



Jerome J. Heer

JJH/PAG/cah

Enclosures

cc: Milwaukee County Board of Supervisors
Scott Walker, Milwaukee County Executive
Cynthia Archer, Director, Department of Administrative Services
Steven Kreklow, Fiscal & Budget Administrator, Department of Administrative Services
Scott Manske, Controller, Department of Administrative Services
Steve Cady, Fiscal and Budget Analyst, County Board Staff
Carol Mueller, Chief Committee Clerk, County Board Staff